

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI**

In Re) Case No. 19-45206-399-13
) Chapter 13
BARBARA SARRO,)
)
Debtor(s)) MOTION TO DISMISS
)
MISSOURI DEPARTMENT OF REVENUE,) Response due: October 22, 2019
)
Movant,)
)
BARBARA SARRO,) Susan L. Lissant
) Missouri Department of Revenue
) 301 West High Street, Room 670
) Jefferson City, MO 65105
Respondent(s)) Missouri Bar # 56970
) Federal District Bar #: Exempt

MOTION TO DISMISS FOR FAILURE TO FILE TAX RETURNS AND NOTICE

WARNING: THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING, THE DATE OF WHICH WILL BE SENT TO YOU IF YOU FILE A RESPONSE. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEYS.

COMES NOW the Missouri Department of Revenue, a Creditor herein, and states to the Court as follows:

1. Debtor filed this bankruptcy proceeding on August 20, 2019.
2. Debtor failed or refused to file tax returns for the following years: 2016, 2017 and 2018. Any tax due for years 2016, 2017 and 2018 is entitled to priority pursuant to 11 U.S.C. § 507(a)(8).
3. These tax returns will provide the Missouri Department of Revenue with information necessary for the completion and filing of claims in this bankruptcy proceeding.

4. Debtor's failure to file the aforementioned tax returns constitutes an unreasonable delay which is prejudicial to the Missouri Department of Revenue and is grounds for dismissal under 11 U.S.C. § 1307(c)(1). Further, the court pursuant to 11 U.S. C. § 105(a) is given power to issue any order necessary or appropriate to enforce or implement the provisions of Title 11 of the United States Code.

5. The continuation of the bankruptcy estate without the filing of the tax returns is not in the best interest of the creditors of this estate; is in violation of the laws of the State of Missouri; and would inequitably treat the State of Missouri by preventing it from receiving the payments to which it is entitled under the Bankruptcy Code.

6. Upon the filing of the above-mentioned tax returns or notarized affidavit stating sufficient cause for the non-filing of said returns, the Missouri Department of Revenue will withdraw this motion.

WHEREFORE, the Missouri Department of Revenue prays for an order dismissing Debtor's Chapter 13 proceeding, and for such other relief as the Court deems just and proper.

Eric Schmitt, Attorney General
State of Missouri

By: /s/ Susan L. Lissant
Susan L. Lissant, MO Bar #56970
Federal District Bar #: Exempt
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CERTIFICATE OF SERVICE

I certify that a true and correct copy of the foregoing document was filed electronically with the United States Bankruptcy Court, and has been served by Regular United States Mail Service, first class, postage fully pre-paid, addressed to the parties listed below on October 1, 2019:

Barbara Sarro
7951 Royal Arms Ct., Apt. 3
St. Louis, MO 63123

/s/ Susan L. Lissant